

Transaction Log Instructions

You are required to provide supporting detail of all financial transactions for the conservatorship during the account reporting period. The Transaction Log is a key supporting document for Schedule 1, as it includes a record of all income received and all expenses paid during the account reporting period. When recording the financial transactions, indicate:

- Date of receipt (income received) or payment,
- Type of transaction (i.e. Debit, Check, Deposit, etc.)
- Financial account where money was received or spent,
- Check number written (if applicable),
- Payer (if money received) or the payee (if a payment was made),
- Purpose or description of the payment or receipt, and
- Amount of the payment made or income received.

Income/Expense Categories

When capturing income and expenses in the Transaction Log, you must use the following income and expense categories to organize the transactions, as they are the categories you will be required to use in Schedule 1.

Income:

<u>Schedule 1 Line No.</u>	<u>Description</u>
3	Retirement and Disability Income
4	Annuities, Structured Settlements and Trusts
5	Wages and Earned Income
6	Investment and Business Income
7	Other Receipts

Expenses:

<u>Schedule 1 Line No.</u>	<u>Description</u>
11	Food, Clothing and Shelter
12	Medical Costs
13	Personal Allowance
14	Payments on Debt
15	Discretionary Expenses
16	Other Disbursements
18	Fiduciary Fees and Costs
19	Fiduciary's Attorney Fees and Costs
20	Protected Person's Attorney Fees and Costs
21	Other Administrative Fees and Costs

Although there is no specific format you are required to follow, you may wish to use the format presented in the example on page 3 to assist you in maintaining the detailed transaction list, by reporting category.

Options for Completing the Transaction Log

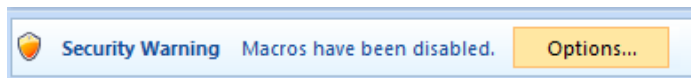
If you use the format shown on page 3, you can choose one of two options for recording financial transactions:

1. Excel (preferred version) – If you use the Excel version of the Transaction Log, certain calculations and functionality will be built into the spreadsheet which will further assist you in completing a transaction summary, sorting the transactions based on category, and totaling category amounts.

- a. **Select the button labeled “Click to Sort By Category”** to sort transactions by category. Also, this function will further sort the categories by the transaction’s purpose/description and date.

**Note:* In order to run this sort function, you may need to enable the macros within the Excel document. To do so;

1. Click on the “options” button in the upper right corner of the screen. It may look similar to this;



2. Then click “Enable this content”
 3. Then click “Okay”

- b. The totals for each category will be calculated and provided on a summary spreadsheet. To access the spreadsheet with the summary of transactions, click on the tab in the lower left corner of the screen labeled “summary.”
 - c. **You now have the availability to sort by any column. Please avoid inserting new rows to ensure all transactions are included in the summary calculations.**

2. PDF – You may either complete this version by printing the document and completing by hand or by completing it on the computer.

- a. If you use the PDF version of the Transaction Log, you will not have the sorting functionality available in the Excel version. Therefore, you will need to ensure all the financial transactions are organized by category (it will be easier if you record and organize transactions by category at the start of the account reporting period rather than waiting until the end of the period).
 - b. If you need to add additional lines to the Transaction Log and you are completing the form by hand or on the computer, you will need to print another blank form or open another PDF form.

Both formats of the Transaction Log can be found on the Judicial Branch website:
www.azcourts.gov

Transaction Log Example

Transaction Category	Date	Account No. (include last 4 digits of account #)	Transaction Type	Check #	Payer/Payee	Purpose/Description	Income Amount	Expense Amount
Recording transactions by category will make it easier to total the income and expense amounts at the end of the account reporting period and to place the total amount on the corresponding line in Schedule 1. Only use the income/expense categories applicable to your case.								
Retirement & Disability Income	1/3/12	Chase 1234	Deposit		Arizona State Retirement System	Pension	\$1,000.00	
Retirement & Disability Income	2/1/12	Chase 1234	Deposit		Arizona State Retirement System	Pension	\$1,000.00	
Retirement & Disability Income	3/1/12	Chase 1234	Deposit		Arizona State Retirement System	Pension	\$1,000.00	
Continue recording retirement income for the entire account reporting period								
Investment & Business Income	1/5/12		Credit		Chase Bank	Interest	\$1.50	
Investment & Business Income	1/19/12		Credit		Wells Fargo	Interest	\$.65	
Investment & Business Income	1/20/12		Credit		JP Morgan	Dividend	\$4.75	
Continue recording investment and business income for the entire account reporting period								
Food, Clothing & Shelter	1/1/12	Chase 5678	Check	250	Manor Estates	Nursing Home		\$3,000.00

Transaction Category	Date	Account No. (include last 4 digits of account #)	Transaction Type	Check #	Payer/Payee	Purpose/Description	Income Amount	Expense Amount
Food, Clothing & Shelter	1/15/12	Chase 1234	Check	1234	Walmart	Winter Clothing		\$305.45
Food, Clothing & Shelter	1/16/12	Chase 1234	Check	1235	Frys	Groceries		\$108.25
Continue recording food, clothing and shelter expenses for the entire account reporting period								
Medical Costs	2/1/12	Chase 1234	Check	1236	Walgreens	Prescription		\$10.00
Medical Costs	3/1/12	Chase 5678	Debit		Blue Cross	Insurance Premium		\$250.00
Medical Costs	3/5/12	Chase 1234	Check	1237	Southwest Medical Group	Copay		\$15.00
Continue recording medical expenses for the entire account reporting period								
Payments on Debt	2/15/12	Chase 1234	Check	1238	Bank America	of Credit card payment		\$55.23
Continue recording payments on debt for the entire account reporting period								
Protected Person's Attorney Fees & Costs	4/2/12	Chase 1234	Check	1239	Robert Smith, LLC	Attorney Fees (Jan – March, 2012 Invoice # 1255)		\$350.00
Continue recording protected person's attorney fees and costs for the entire account reporting period								